

# 2020 Tax Organizer for Tax Exempt Organizations (Form 990)



#### Nevada

3225 McLeod Drive  
Las Vegas, NV 89121  
Fax: 702.664.0545

#### Washington

732 Broadway, Suite 201  
Tacoma, WA 98402  
Fax: 253.238.0003

#### Wyoming

1718 Capitol Avenue  
Cheyenne, WY, 82001

800.706.4741

[www.AndersonAdvisors.com](http://www.AndersonAdvisors.com)

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Enclosed is an organizer we provide to our clients to assist in gathering the information necessary to prepare the current year tax returns.

The Internal Revenue Service (IRS) matches information returns with amounts reported on income tax returns. A negligence penalty may be assessed where income is unreported. Accordingly, all Forms 1099, Schedules K-1 and other information returns reflecting amounts reported to the IRS should be submitted with this organizer.

Your tax exempt organization returns are due on May 17 and may be extended to November 15. In order to meet this filing deadline, your completed tax organizer needs to be received no later than April 15, 2021. Any information received after this date may require an extension to be filed for this return.

If an extension of time is required, any tax that may be due must be paid with the extension. All organizers received after April 15th will have an extension filed for the nonprofit. You may also request an extension at <https://andersonadvisors.com/tax-extension/> or contact your accounting coordinator.

We look forward to providing services to you.

## **IMPORTANT**

**We are not able to complete your tax return until we have received the completed Tax Organizer and all required documentation, including but not limited to the Client Statement, payment information, corporate information, and ownership information.**

Anderson Business Advisors  
3225 McLeod Drive, Suite 100  
Las Vegas, NV 89121

Toll Free: 800.706.4741  
Local: 702.214.1100  
Fax: 702.664.0545

E-Mail: [organizers@andersonadvisors.com](mailto:organizers@andersonadvisors.com)

Secure Online Upload Page: <https://andersonadvisors.com/upload-documents/>

# FAX COVER PAGE

Attention: Tax Preparation Department

To: Anderson Business Advisors: 702.664.0545

Attention:

From:

Date:

Total Number of Pages: (including cover page)

THIS FAX INCLUDES THE FOLLOWING (Check all that apply)

- Client Statement
- Organizer for (Name: \_\_\_\_\_)
- Supporting Documents
- Other

You may also upload all documents securely online at:

<https://andersonadvisors.com/upload-documents/>

## CLIENT STATEMENT

This Tax Organizer is provided to you so that you can provide us with information that is required to be shown on your tax exempt organization return. Please complete the Tax Organizer to the best of your ability. If you are unable to answer certain questions we will assist you with the needed information. If you have a copy of your Form 1023 (Application for Recognition of Exemption) please provide that to us along with your Determination Letter. The Determination Letter is the letter from IRS granting you a tax exemption.

**Tax returns are prepared in the order received.** Any Tax Organizers submitted within 1-30 days prior to the deadline may need to file an extension Any tax organizers received within 30 days of a deadline where the return cannot be extended will require an expedite fee in addition the tax return fee. If your tax return is received within the final two weeks before a deadline, we will not guarantee that the return will be filed on time.

The scope of work in connection with the preparation of your ("the Client") federal and state tax returns is intended to be in compliance with the requirements issued by the various taxing authorities. Because tax laws are not always clear, honest differences of opinions may arise between our interpretation of laws and that of the various taxing authorities. We will assist you in resolving these differences in your favor whenever possible.

You and/or your duly appointed representative agree not to hold Anderson Business Advisors ("Anderson") liable for interpretations made with regard to any of the information supplied by Client and used in the preparation of the tax returns.

Unless compelled to do so by law, Anderson does not disclose any irregularities or provide statements as to the validity of the information supplied by Client to any taxing authority.

All tax returns are subject to review and acceptance by the various taxing authorities. In the event of an examination by the IRS or other taxing authority, contact Anderson. We can respond or represent your position to the taxing authority; however, there is a fee for this service. You may appeal any adjustments proposed by a taxing authority.

**Please review your completed tax returns carefully.** As preparers, we have a responsibility both to the various taxing authorities with whom we file tax returns as well as to our Clients. You remain liable for the contents of your tax returns prepared by Anderson from the data you provide.

**All tax return preparation fees must be paid before the tax return can be electronically submitted to the taxing authority.** Once payment is received and the proper forms are signed authorizing Anderson to electronically file the tax return, Anderson will then electronically file the tax return. Our minimum return preparation fees are calculated based upon the nonprofit's contributions, e.g. fee for zero in contributions would be \$250, \$100,000 in contributions would be \$750.00; fee for \$1,000,000 would be \$5,250.00

By signing this document I acknowledge this statement and the dates below

Signature:

Name on Credit Card:

Last 4 digits of Credit Card being used (if Tax Package is not used):

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By submitting this form, you are authorizing Anderson Business Advisors to send you an invoice electronically (via email or Box.com) and to charge the credit card provided above five (5) days after the invoice has been submitted to you.

Would you like to use your prepaid tax package time for this return or have a quote prior to preparing your return?

Yes      No

*Please be advised, this form must be completed as your official consent to prepare your return(s).*



Anderson Law Group, PLLC  
3225 McLeod Drive  
Las Vegas, NV 89121

Dear Valued Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2020 federal and requested state income tax returns from information that you furnish us. We do not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information. We will furnish you with questionnaires and/or worksheets to guide you in gathering the necessary information. Your use of such forms assists in keeping pertinent information from being overlooked.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

We will use professional judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us. Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, such as gift and/or property, please inform us by noting so just below your signature at the end of the returned copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Sincerely,

Anderson Business Advisors Tax Team

Accepted By:

Date:

Additional Returns (if applicable):

Anderson Law Group, PLLC  
3225 McLeod Drive  
Las Vegas, NV 89121

## **PRIVACY POLICY**

Certified Public Accountants (CPAs), like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

### **TYPES OF NONPUBLIC PERSONAL INFORMATION WE COLLECT**

We collect nonpublic personal information about you that is either provided to us by you or obtained by us with your authorization.

### **PARTIES TO WHOM WE DISCLOSE INFORMATION**

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees and, in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such instances, we stress the confidential nature of information being shared.

### **PROTECTING THE CONFIDENTIALITY AND SECURITY OF CURRENT AND FORMER CLIENTS' INFORMATION**

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

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Please call if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS (Form 990)

Organization name:

Address:

Tax Year Ending:

This organizer is designed to assist you in gathering the information needed to prepare the Organization's current year tax returns. Complete the organizer and answer all applicable questions.

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## 100) PART I – GENERAL INFORMATION

YES/DONE NO

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▶ 101) Please provide the following:

1. General ledger or trial balance
2. Depreciation schedules
3. Balance Sheet & Statement of Activities or Audited Financial Statements, if any
4. § 501(c)(3), § 501(c)(4), organizations and § 4947(a)(1) trusts should provide a statement of functional expenses allocating the organization's expenses among three categories: Program, Management/ General and Fundraising
5. For all organizations other than § 501(c)(3) and (c)(4) organizations and § 4947(a)(1) charitable trusts, the classification of expenses is optional (If the Organization desires to show a functional allocation of expenses, provide the information described in 5. above)

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▶ 102) Please provide the following (first-year clients only):

1. Tax returns for the three prior years
2. Contribution detail to support the Public Support information (Schedule A) in the Forms 990 for the four prior years, if necessary
3. IRS notification of exempt status (determination letter)
4. Application for exemption (Form 1023 or 1024)
5. IRS determination letter for any qualified retirement plan(s)
6. Articles of incorporation/formation (initial and amended, if any) and Bylaws
7. Indicate the Organization's state of legal domicile
8. Type of entity, such as corporation, trust
9. Website address
10. Copy of the Organization's mission as articulated in the Organization's governing documents and as approved by the governing body
11. Description of the Organization's mission or its most significant achievement, whichever the Organization wishes to highlight (attach a separate narrative, if necessary)

# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS** **(Form 990)**

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## 100) PART I – GENERAL INFORMATION

YES/DONE NO

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▶ 103) Provide copies of any correspondence received from the IRS or any state tax authority related to the previously filed returns.

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▶ 104) Please describe any new general ledger accounts added during the tax year.

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▶ 105) Please provide complete copies of all Schedules K-1 received by the Organization.

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## 200) PART II – FORM 990-EZ AND FORM 990-N CRITERIA

YES/DONE NO

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▶ 201) Describe any activity note reported on a previously filed Form 990/990EZ.

▶ 202) Describe any significant changes in the Organization's activities.

▶ 203) For each of the Organization's three largest program services (determined by the amount of expenses incurred), prepare a statement that fully describes the services provided (such as, the number of persons served, sessions held, research performed, and so on). Use specific measurements. Include as an attachment to this organizer.

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▶ 204) If the Organization is a § 501(c)(3), § 501(c)(4) org., or a § 4947(a)(1) trust:

1. Report total expenses, total grants/allocations to others and total revenue for each program service reported.
2. Describe the Organization's other program services. Report the revenue, expenses, and grants from all other programs in a lump sum.
  - a. Total Revenue for Other Programs \$
  - b. Total Expenses for Other Programs \$
  - c. Total Grants for Other Programs \$

# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS** **(Form 990)**

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## 300) PART III – STATEMENT OF PROGRAM ACCOMPLISHMENTS

YES/DONE NO

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- ▶ 301) Did the Organization receive contributions? If yes, provide a complete schedule of contributors and amount contributed.
- 
- ▶ 302) Did the Organization engage in any direct or indirect political campaign activities on behalf of, or in opposition to, candidates for public office? If yes, provide a complete schedule of political contributions including the name of the individual(s) or organization(s) contributions were made to.
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- ▶ 303) Did the Organization engage in lobbying activities during the year? If yes, provide a complete schedule of those lobbying activities, if you are unsure of what lobbying activities are, please contact us.
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- ▶ 304) Did the Organization receive or hold conservation easements? If yes, provide a schedule of the easements.
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- ▶ 305) Did the Organization hold, or receive any new collections, works of art, historical treasures or similar assets? If yes, provide a schedule of those items or any new items added this year.
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- ▶ 306) Did the Organization serve as agent, custodian or trustee for amounts not included in the organization's balance sheet or provide credit counseling or debt management or similar services? If yes, provide a schedule of those activities.
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- ▶ 307) Did the Organization have permanent or quasi endowment funds? If yes, either provide a complete schedule of those funds or complete #1201 of this organizer.
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- ▶ 308) Did the Organization own any non-publicly traded investments? If yes, provide a schedule of those investments.
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- ▶ 309) Is the Organization a private school? If yes, complete section 1000 – Part X of this organizer.
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- ▶ 310) Did the Organization maintain an office, employees or agents or conduct activities of any kind outside the U.S.? If yes, contact us in order to discuss the various the procedures and disclosures for foreign grants.
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- ▶ 311) Did the Organization make grants or provide assistance to any organization or entity outside the U.S.? If yes, provide a schedule of those grants or any assistance.
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- ▶ 312) Did the Organization pay more than \$15,000 for professional fundraising services? If yes, either provide a schedule of those services or complete #704 of this organizer.
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- ▶ 313) Did the Organization raise more than \$15,000 from fundraising events? If yes, either provide a schedule of those services or complete #702, 704, and 706 of this organizer.
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- ▶ 314) Did the Organization raise more than \$15,000 from gaming activities, including raffles? If yes, either provide a schedule of those activities or complete #705 of this organizer.
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- ▶ 315) Did the Organization operate one or more hospitals? If yes, contact us.
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- ▶ 316) Did the Organization make grants of more than \$5,000 to any governments or organizations in the U.S.? If yes, complete #801 of this organizer.
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- ▶ 317) Did the Organization make grants of more than \$5,000 to individuals in the U.S.? If yes, complete #801 of this organizer.
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# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS**

## **(Form 990)**

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### 300) PART III – STATEMENT OF PROGRAM ACCOMPLISHMENTS

YES/DONE NO

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▶ 318) During the tax year, did any person who is a current or former officer, director, trustee or key employee:

1. Continue to receive compensation after serving as an officer, director, trustee key employee or highly compensated employee?
2. Receive compensation from the Organization and/or any related organization in excess of \$150,000?
3. Receive or accrue compensation from any unrelated organization for services rendered to the Organization?

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▶ 319) Did the Organization have a tax-exempt bond issue with an outstanding principal balance of more than \$100,000 as of the end of the year? If yes, complete Part XI of this organizer.

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▶ 320) Did the Organization engage in or become aware of any previous excess benefit transaction with a disqualified person during the year? If yes, provide a schedule of those transactions.

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▶ 321) Was a loan to or from a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the tax year? If yes, provide a schedule of those loans.

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▶ 322) Did the Organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If yes, provide a schedule of those grants or assistance.

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▶ 323) During the tax year, did any person who is a current or former officer, director, trustee, or key employee:

1. Have a direct business relationship with the organization (other than as an officer, director, trustee or employee) or an indirect business relationship through ownership of more than 35% in another entity listed in Part VII, Section A?
2. 2) Have a family member who had a direct business relationship with the organization?
3. 3) Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional organization) doing business with the organization?

If yes to any of the above, provide a schedule detailing why you answered yes.

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▶ 324) Did the Organization receive more than \$25,000 in noncash contributions or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If yes, provide a schedule of those contributions including who made the contribution(s) and what was received.

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▶ 325) Did the Organization liquidate or dissolve and cease operations? If yes, provide details as to when that action occurred.

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▶ 326) Did the Organization sell, exchange or dispose of, or transfer more than 25% of its net assets? If yes, provide a schedule of what was sold, transferred, exchanged or disposed of and who received those assets.

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▶ 327) Did the Organization own 100% of a disregarded entity? If yes, contact us to determine what a disregarded entity is.

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▶ 328) Is the Organization related to any tax-exempt or taxable entity (other than by association with a statewide or nationwide organization) through common membership, governing bodies, officers, etc.? If yes, provide a list of those entities.

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▶ 329) Did the Organization conduct more than 5% of its exempt or unrelated activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If yes, contact us to discuss the necessary disclosures.

# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS** **(Form 990)**

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## 400) PART IV – CHECKLIST OF REQUIRED SCHEDULES

YES/DONE NO

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▶ 401)

1. Indicate the number reported in Box 3 of Form 1096, "Annual Summary and Transmittal of U.S. Information Returns" (1099s)
2. Indicate the number of Forms W-2G filed for the year
3. Did the Organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (raffle) winnings to winners?

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▶ 402) Indicate the number of employees reported on Form W-3, "Transmittal of Wage and Tax Statements", filed for the calendar year ending within the year covered by this return.

1. Did the Organization file all required federal employment tax returns?
2. Indicate the number of volunteers who worked with the Organization during the year. Estimate if the exact number is unknown

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▶ 403) Did the Organization have gross receipts of \$1,000 or more from a trade or business not related to the organization's exempt purpose? If so, provide a schedule of the income and expense detail related to the activity.

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▶ 404) At any time during the calendar year, did the Organization have an interest in or signature authority over, a financial account in a foreign country? If yes, the Organization may have to file Form TD F 90.22-1. This form must be filed by June 30 of each year (note: significant penalties for failure to file).

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▶ 405) Was the Organization a party (or was it notified that it was a party) to a prohibited tax shelter transaction at any time during the year? If yes, provide a copy of the notification.

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▶ 406) Did the Organization solicit any contributions that were not tax deductible?

If yes, did the Organization include with every solicitation an express statement that such contribution or gift was not tax deductible?

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▶ 407) For organizations that receive contributions under IRC § 170(c):

1. Did the Organization provide written acknowledgement to donors of individual contributions of \$250 or more?
2. Did the Organization provide goods or services in exchange for any contribution of \$75 or more? If yes, did the Organization notify the donor of the value of the goods or services provided to the donor?
3. Did the Organization sell, exchange or otherwise dispose of tangible personal property for which it was required to file Form 8282?  
If yes, indicate the number of Forms 8282 filed during the year
4. Did the Organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
5. Did the Organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
6. For all contributions of qualified intellectual property, did the Organization file Form 8899 as required?
7. For contributions of cars, boats, airplanes and other vehicles, did the organization file a Form 1098-C as required?

# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS** **(Form 990)**

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500) PART V – GOVERNANCE

YES/DONE NO

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▶ 501) Indicate the number of voting members in the governing body:

1. at the end of the tax year
  2. at the end of the year who are/were independent
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▶ 502) Did any officer, director, trustee or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? If yes, describe.

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▶ 503) Did the Organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? If yes, describe.

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▶ 504) Were any significant changes made to the organizing or governing documents since the prior Form 990 was filed? If yes, provide a complete copy of the revised documents and indicate the change(s).

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▶ 505) Did the Organization become aware of a material diversion of the organization's assets? If yes, describe.

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▶ 506) Does the Organization have members or stockholders?

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▶ 507) Does the Organization have members, stockholders or other persons who may elect one or more members of the governing body? If yes, describe.

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# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS**

## **(Form 990)**

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500) PART V – GOVERNANCE

YES/DONE NO

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▶ 508) Are any decisions of the governing body subject to approval by members, stockholders or other persons? If yes, describe.

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▶ 509) Did the Organization contemporaneously document all meetings held or written actions undertaken during the year by the following:

1. The governing body?
1. Each committee with authority to act on behalf of the governing body? If no, describe how records are kept of governing body decisions.

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▶ 510) Does the Organization have local chapters, branches or affiliates?

1. If yes, does the Organization have written policies and procedures governing the activities of chapters, affiliates and branches to ensure their operations are consistent with those of the organization?
2. If no, describe how control is exercised on their activities.

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▶ 511) Will a copy of the Form 990 be provided to the Organization's governing body before it is filed? Describe the process, if any, the Organization uses to review the Form 990.

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▶ 512) Is there any officer, director, trustee, or key employee listed in this organizer who cannot be reached at the Organization's mailing address?  
If yes, provide the name(s) and address(es)

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▶ 513) Does the Organization have a conflict of interest policy? If yes,

1. Are officers/directors/trustees required to disclose potential conflicts?
2. Does the Organization regularly and consistently monitor and enforce compliance with the policy? If yes, describe how this is done.

# **ORGANIZER FOR TAX EXEMPT ORGANIZATIONS** **(Form 990)**

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500) PART V – GOVERNANCE

YES/DONE NO

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▶ 514) Does the Organization have a written whistleblower policy?

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▶ 515) Does the Organization have a written document retention and destruction policy?

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▶ 516) Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

1. The Organization's CEO, Executive Director, or top management official

2. Other officers or key employees of the Organization

Describe the process for persons listed in "a":

Describe the process for persons listed in "b":

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▶ 517) Did the Organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? If yes, has the Organizations adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

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▶ 518) Provide a list of the states in which a copy of the return should be filed.

You may be required to file a return in any state where the Organization owns or leases property, has employees or sells goods or services.

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▶ 519) Describe how the Organization makes its Form 1023, 1024, 990, and/or 990-T (\$501(c)(3)s only) available for public inspection.

# ORGANIZER FOR TAX EXEMPT ORGANIZATIONS

## (Form 990)

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### 500) PART V – GOVERNANCE

YES/DONE NO

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- ▶ 520) Describe whether (and how) the Organization makes its governing documents, conflict of interest policy and financial statements available to the public.

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- ▶ 521) State the name, physical address, and telephone number of the person who possesses the books and records of the Organization.

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- ▶ 522) Did the Organization sell or dispose of any assets (other than inventory) during the tax year?  
If yes, provide a schedule listing (sales of publicly traded securities may be aggregated).

1. Description of asset(s)
2. Date(s) acquired
3. How acquired
4. Date(s) sold
5. Buyer/transferee
6. Gross sales price
7. Basis at sale date
8. Was the sale or transfer to a related party?